

COST AND SPECIFICATIONS
PAINT AND VARNISH PRODUCTS
as of March 31, 1942

TRADE NAME: House Paint - New Era
CATEGORY: Exterior House Paint
COLOR: White
NUMBER: 122
QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT 67%				
Lead Zinc 5.68	1500	32.6	.087 per lb.	\$ 100.50
Titanium Dioxide	1125	34.7	.147	165.38
# 482 Talc	1910	81.2	.011	21.01
Lead Zinc 60/40	1900	39.7	.067	127.30
Pulp Lead Base	1688.6	53.8	.089	148.51
VEHICLE 33%				
Treated Linseed Oil	3354.6	435.1	.888 per gal.	386.37
Drier	283.2	36.5	.572	20.88
Cobalt Drier	12.6	1.8	.966	1.74
Linseed Oil - Treated	180.7	22.8	1.251	27.70
Mineral Spirits	155.5	24.0	1.00	2.40
CALCULATED YIELD	12090.2	761.9		1001.79
MANUFACTURING LOSS 1%		11.4		
ACTUAL YIELD		750		

COST ANALYSIS

Material Cost per Gallon/Pound(Total Cost Divided by Actual Yield).....	1.34
Direct Labor Cost per Gallon/Pound.....	.02
Factory Overhead per Gallon/Pound.....	.05
Bulk Cost per Gallon/Pound.....	1.41
Complete Package Cost per Gallon/Pound(Container plus Filling Expense).....	.27
FACTORY COST IN PACKAGE PER GALLON/POUND.....	1.68

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